

**Instructions for Completing  
FORM SPO-H-206G BUDGET JUSTIFICATION  
DEPRECIATION**

<b>Applicant/Provider:</b>	Enter the Applicant's legal name.
<b>Period:</b>	Enter the time period for which this budget will cover; usually, this will cover a fiscal year.
<b>Date Prepared</b>	Enter the date this justification was prepared.
<b>ITEM</b>	Identify the item to be depreciated individually. Do not group items by asset title.
<b>AQUISITION COST</b>	Purchase price paid to acquire the item(s).
<b>AQUISITION DATE</b>	Date item was acquired.
<b>USEFUL LIFE</b>	Estimate the useful life of the item as determined by Internal Revenue Service guidelines.
<b>METHOD OF DEPREC.</b>	Use the straight line method of depreciation. Other methods require prior approval from the state purchasing agency.
<b>PREVIOUS DEPREC. TAKEN</b>	Enter total amount of any depreciation claim previously taken (i.e., depreciation taken on income tax returns.)
<b>DEPRECIATED EXPENSE</b>	Enter the amount for each depreciation expense item.
<b>PERCENT ALLOCATED</b>	Enter the percentage of the depreciation allocated to this proposal.
<b>DEPRECIATION ALLOCATED</b>	Enter the amount requested for each depreciation expense item. This should be the depreciated expense multiplied by the percent allocated.
<b>JUSTIFICATION/ COMMENTS:</b>	Describe the need for the depreciated items, for the delivery of the contracted service. Explain why depreciation of the expense is appropriate. Provide other comments or explanations. Attach additional sheets, if necessary.

## BUDGET JUSTIFICATION DEPRECIATION

Applicant/Provider: XYZ Hawai'i, Inc.

RFP No.: ABC-123

Contract No. (As Applicable): DHS-97-001

Period: 07/01/98 to 06/30/98

Date Prepared: 02/14/98

ITEM PLEASE IDENTIFY EACH ASSET. DO NOT GROUP BY ASSET TITLE	ACQUISITION DATE	ACQUISITION COST	USEFUL LIFE	METHOD OF DEPRECIATION	PREVIOUS DEPRECIATION TAKEN	DEPRECIATION EXPENSE	% ALLOCATED	DEPRECIATION ALLOCATED
Computer	07/01/93	1600	5	SL	640	320	10	32.00
File Cabinet	07/01/93	322	10	SL	32	32	10	3.20
Desk	07/01/93	266	10	SL	74	27	10	2.70
Chair	07/01/93	200E	10	SL	0	20	10	2.00
<b>TOTAL:</b>								<b>\$39.90</b>

SAMPLE

### JUSTIFICATION/COMMENTS:

Office equipment to be used for Kona program office exclusively

E = Estimate

SL = Straight Line Method